

SUPPLEMENTARY INSTRUCTIONS FOR MISSISSIPPI COUNTIES 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

Airport authorities (county)
Community hospitals (county)
Convention and visitors bureaus (county)
Convention bureaus in certain counties
Development commissions (county)
Economic development districts
Emergency communications districts (county)
Emergency medical services districts (single county with ex officio boards)
Fire protection grading districts
Gas districts governed by the county
Highway and street revenue bond authorities
Historic preservation districts
Hospital districts (county)
Industrial development authorities
Mosquito control commissions
Port authorities and commissions (county)
Public health districts
Recreational districts (certain counties)
Regional mental health districts
Separate road districts
Special service districts (roads)
Storm water management districts
Sub-districts of drainage districts (county)
Supervisor districts (roads)
Tourism commissions (lacking autonomy)
Zoological park and garden districts

EXCLUDE THE FOLLOWING FISCAL ACTIVITIES:

Board of education
Drainage districts
Flood control districts
Housing authorities
Master water management districts
Soil and water conservation districts

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All property taxes collected for all county funds
- Both current and delinquent taxes for all county purposes and debt redemption
- Proceeds of taxes collected on the county road and bridge levy and auto road and bridge privilege taxes
- Proceeds of tax sales
- Costs of tax sales and advertising

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
Note: Adams County only

3. Amusements sales tax (code T11)

Include

- Gaming fees as a percentage of monthly gross revenue

4. Motor fuels sales tax (code T13)

Include

- County gasoline sales tax
Note: Hancock, Harrison, and Jackson counties only

8. Other sales tax (code T19)

Include

- Hotel and motel tax

3. C. Licensing and permit taxes

3. Motor Vehicle Licensing and permit taxes (code T24)

Include

- Motor vehicle privilege tax (Hancock, Harrison and Jackson counties only)
- Fees and commissions retained from sale of heavy-duty tags
- Dealers' privilege licenses
- Mobile home registrations
- Title applications

5. Occupation and business licensing and permit taxes (code T28)

Include

- Licenses and permits for a business or non-business privilege

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include

- Amounts retained by the county for the collection of mineral documentary taxes

4. Intergovernmental revenues

A. Streets and highways - From the State (code C46)

Include

- Federal Forest Reserve Revenue
- Truck and bus state privilege tax - County share
- State aid - road bonds - Settled Direct
- State aid - highways - Settled Direct
- State gas tax

C. Public Welfare - From the State (code C79)

Include

- State welfare funds

D. Health and/or hospitals - From the State (code C42)

Include

- County Health Dept. - Settled Direct
- Board of health - State grants
- Hospital construction grants

M. General support - From the State (code C30)

Include

- Homestead exemption
- Oil severance tax
- Gas severance tax
- Timber severance tax
- Payments in lieu of taxes - T.V.A
- Liquor privilege tax (ABC permits)
- State sales tax

N. All other - From the State (code C89)

Include

- State share of Tax Assessor Salary
- Department of youth services - correction grants
- Library construction
- Livestock and dairy shares
- Flood control
- Civil defense
- Law enforcement grants
- County volunteer fire department
- J.T.P.A. grants
- Other state grants and reimbursements

All other - From other local government (code D89)

Include

- Reimbursements for services performed for other local government

5. Other than tax and intergovernmental revenues

B. Other sales and service revenues

13. Other sales and service revenues (code A89)

Include

- Clerk charges or fees collected
- Sheriff charges or fees collected

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage